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NOTES AND MEMORANDA.

AN ASSIZE OF BREAD AT MOBILE, ALABAMA.

In the latter half of the seventeenth and the early part of the eighteenth centuries the regulation of the price of bread by public authority was a familiar principle in the English colonies of America. In New Haven, for instance, the weight of the penny loaf was regulated by law about 1660, and in 1696 the Massachusetts General Court also provided a regular assize, fixing the weight of the loaf according to the price of flour. At various times during the first quarter of the eighteenth century the selectmen of Boston likewise performed this duty.¹

It is interesting, however, to note a survival, or perhaps a revival, of this principle as late as the nineteenth century in the town of Mobile, a place whose economic history is marked by many peculiar features. After fifty-two years of French, seventeen years of English, and thirty-three years of Spanish rule, Mobile came under the control of the United States government in April, 1813, and was included in the Mississippi Territory. On January 20, 1814, by an act of the territorial legislature, the town received a charter of incorporation, and at two meetings of the inhabitants, on March 11 and 14, the municipal government was organized, and the charter publicly read in English and in French.² The population at this time was composed of French, English, and Irish elements. On April 4 following, three weeks after the organization of the municipal government, a "tariff for bakers," or assize of bread, was drawn up by the commissioners (the governing body of the

¹ Cf. Weeden, *Economic and Social History of New England*, i. 185, 405, ii. 526.

² MS., City Clerk's Office, Record Book, 1814-1820, pp. 3, 5.

town), and proclaimed in English and in French.¹ This fixed the weight of the loaf for the ensuing month in accordance with the price of flour. Instead of changing the price of bread, it was more convenient to make the loaves lighter or heavier as the price of flour rose or fell. On May 2, 1814, the weight of the bit loaf (the bit being a coin worth twelve and a half cents) was fixed at twenty-eight ounces, and the weight of the half-bit loaf was fixed at fourteen ounces.²

On July 8, 1815, we find this entry: "Mr. Martin the Baker appeared before the Board and paid the Sum of Ten Dollars—a fine inflicted on him for having his bread too light—the one half of which sum was paid to the Police Officer."³

On January 24, 1817, a regular scale of weights for the bit loaf was adopted, as follows:⁴—

FORM OF THE ASSIZE OF BREAD FOR THE BIT LOAF.

<i>When Flour costs</i>	<i>Weight of Bit Loaf.</i>
\$4 per bbl.	52 oz.
5 "	47 "
6 "	42 "
7 "	39 "
8 "	36 "
9 "	33 "
10 "	31 "
11 "	29 "
12 "	27 "
13 "	26 "
14 "	25 "
15 "	23 "

Beginning May 3, 1817, the assize of bread was proclaimed weekly instead of monthly as before, and this system was continued for a little more than two years. The records do not show that the assize was proclaimed after 1819, but the town continued to exercise a control over

¹ MS., City Clerk's Office, Record Book, 1814-1820, p. 18.

² *Ibid.*, p. 27.

³ *Ibid.*, p. 73.

⁴ *Ibid.*, p. 73.

the business of baking. Every baker was required to procure a license and to register his trade-mark, which was stamped on his loaves. A public bake-house was also established, and seems to have been managed in the same way that municipalities control public markets, the bakers renting the stalls from the town and being subject to inspection. As late as 1826, in the annual statement of the city clerk, the following entry occurs in the statement of receipts during the year: "Sales of condemned bread, \$1.87."

WILLIAM O. SCROGGS.

THE GERMAN IMPERIAL INHERITANCE TAX.

The German imperial tax on inheritances (gifts between the living being subject to the same rules) was authorized by an elaborate statute of June 3, 1906, and by administrative provisions of the Bundesrat, June 16, 1906. It is a tax on the distributive shares going to collateral heirs and to forbears. The exemptions, as to classes of heirs and amounts, are as follows: to husband and wife, to legitimate and adopted children and their offspring; to illegitimate children and their offspring, the property being of the mother or of the maternal ancestors; release of debts made in certain cases in view of the debtor's needs; any share of not over 500 marks; not over 10,000 marks to parents and more distant forbears; to persons and their descendants occupying the place of children; gifts of not over 5,000 marks consisting of specified personal belongings willed to specified kinsfolk; bequests to forbears of things given by them to their descendants; gifts of not over 3,000 marks to servants of the donor; and a share going to a family fund as the result of an agreement conditioned on death.

Other inheritances must pay, on amounts up to 20,000 marks, basic rates graded according to relationship,—4, 6, 8, and 10 per cent. The following are the classes:—